UtahAmerican Energy, Inc.

Incoming 4007/0013

Pam Grubaugh-Littig 1594 West North Temple, Suite 1210 P.O. Box 145801 Salt Lake City, Utah 84114-5801

April 26, 2007

Re: 2006 Annual Report

Dear Ms. Grubaugh-Littig;

Please find enclosed two copies of UtahAmerican Energy, Inc's annual report for 2006.

If you have any questions please call me.

Sincerely, Tay Marshall

R. Jay Marshall

Chief Engineer/Project Manger

Lila Canyon Mine

File in: C/007/013, 2007, Incoming Refer to:

🖵 Confidential

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Date 41246 For additional information